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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 07 / MSAD 07

2012-13

507 - 507

## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	31	17	48	15	63
10	ATTENDING PUPILS (OCTOBER 2011)	32	17	49	13	62
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	31.5	17.0	48.5 ( 78%)	14.0 ( 22%)	62.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	1.9 (17:1)	1.1 (16:1)	0.9 (15:1)	=	3.9	/	11.5	=	.34	X	566,295	=	150,181	42,359
B.	GUIDANCE	0.1 (315:1)	0.1 (315:1)	0.1 (225:1)	=	0.3	/	1.0	=	.30	X	34,520	=	8,078	2,278
C.	LIBRARIANS	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
D.	HEALTH	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0	/	0.0	=	.00	X	0	=	0	0
E.	EDUCATION TECHS	0.4 (090:1)	0.2 (090:1)	0.1 (225:1)	=	0.7	/	0.0	=	.70	X	0	=	7,294	2,057
F.	LIBRARY TECHS	0.1 (450:1)	0.0 (450:1)	0.0 (450:1)	=	0.1	/	1.0	=	.10	X	19,718	=	1,538	434
G.	CLERICAL	0.2 (180:1)	0.1 (180:1)	0.1 (180:1)	=	0.4	/	1.0	=	.40	X	29,853	=	9,314	2,627
H.	SCHOOL ADMIN.	0.1 (275:1)	0.1 (275:1)	0.0 (284:1)	=	0.2	/	1.0	=	.20	X	69,529	=	10,847	3,059

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		1,795	518
B.	Supplies and Equipment	346	478		16,781	6,692
C.	Professional Development	59	59		2,862	826
D.	Instructional Leadership Support	24	24		1,164	336
E.	Co- and Extra-Curricular Student	34	114		1,649	1,596
F.	System Administration/Support	220	220		10,670	3,080
G.	Operations & Maintenance	1,013	1,204		49,131	16,856

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	30,069	8,481
B.	Education & Library Technicians	36.00%	3,180	897
C.	Clerical	29.00%	2,701	762
D.	School Administrators	14.00%	1,519	428

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16	Adjustment for Title I Revenues	0	0

17	TOTALS	308,773	93,286
18	E.P.S. RATES	6,366	6,663

**Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.**

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## A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          34.0          28.0          62.0
      OCTOBER 2009         38.0          19.0          57.0
      APRIL 2010           44.0          18.0          62.0
      OCTOBER 2010         48.0          15.0          63.0
      APRIL 2011           48.0          15.0          63.0
      OCTOBER 2011         49.0          13.0          62.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS  ENROLL. ADJ X          EPS RATES
      K-8 PUPILS              48.5 +      0.00 X          6,366.00 = 308,751.00
      9-12 PUPILS             14.0 +      4.00 X          6,663.00 = 119,934.00
      ADULT EDUC. COURSES AT .1 0.0          X          6,663.00 = 0.00
      K-8 EQUIV. INSTR. PUPILS 0.000        X          6,366.00 = 0.00
      9-12 EQUIV. INSTR. PUPILS 0.000        X          6,663.00 = 0.00

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .0000 0.0 X .15 X          6,366.00 = 0.00
      9-12 DISADVANTAGED @ .0000 0.0 X .15 X          6,663.00 = 0.00
      K-8 LIMITED ENGLISH PROF. 0.0 X .700 X          6,366.00 = 0.00
      9-12 LIMITED ENGLISH PROF. 0.0 X .700 X          6,663.00 = 0.00

TARGETED FUNDS                 PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT    48.5          X          43.00 = 2,085.50
      9-12 STUDENT ASSESSMENT   14.0          X          43.00 = 602.00
      K-8 TECHNOLOGY RESOURCES  48.5          X          98.00 = 4,753.00
      9-12 TECHNOLOGY RESOURCES 14.0          X          296.00 = 4,144.00
      K-2 PUPILS                22.0 X .10 X          6,366.00 = 14,005.20

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT = 52,687.74
      9-12 SMALL SCHOOL ADJUSTMENT = 29,905.00

OPERATING ALLOCATION = 536,867.44
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 520,761.41

30  ADJUSTED TOTAL OPERATING ALLOCATION 520,761.41

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STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					140,957.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	40,078.48	X	101.10%	=	40,519.34
35	TRANSPORTATION - EPS ALLOCATION					29,670.40
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					211,147.49
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					731,908.90

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 07 / MSAD 07				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 07 / MSAD 07				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 07 / MSAD 07				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				731,908.90

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION		DEBT ALLOCATION	=	TOWN ALLOCATION			
NORTH HAVEN	62.5 100.00%	731,908.90		0.00		731,908.90			
TOTAL	62.5					731,908.90			
		2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
NORTH HAVEN		470,450,000	7.690		3,617,760.50		731,908.90	731,908.90	100.00% 1.56M
TOTAL		470,450,000			3,617,760.50		731,908.90	731,908.90	100.00% 1.56M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					731,908.90	731,908.90		0.00
49B	ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS						49,335.21-		49,335.21
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					731,908.90	682,573.69		49,335.21
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
59D	BUS REFURBISHING ADJUSTMENT								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								49,335.21
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 93.26% STATE SHARE % = 6.74%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					748,014.93			

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

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F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
NORTH HAVEN	731,908.90	682,573.69	100.00%	1.45
TOTAL	731,908.90	682,573.69	100.00%	1.45

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